

Amended and re-enacted SEC. 3. *And be it further enacted,* That said act be and the same is hereby amended and re-enacted and added to article eighty-one, of the Code of Public General Laws of the State of Maryland, and made to read as follows :

Tax levied SEC. 150. A State tax of one-half of one percentum is hereby levied annually, upon the gross receipts of all railroad companies worked by steam, incorporated by or under the authority of this State, and doing business therein ; and the said tax shall be due and payable at the Treasury, on or before the first day of March, in each and every year ; provided that the gross receipts of the Washington Branch of the Baltimore and Ohio Rail Road shall not be so taxed, so long as said road is required to pay one-fifth of its receipts from passengers on said branch road.

Proviso

Report total gross receipts SEC. 151. It shall be the duty of the President, Treasurer or other financial officer of every such railroad company, on or before the first day of February in each and every year, to report in writing under oath to the Comptroller of the Treasury, the total gross receipts and earnings of the company of which he is such President, Treasurer or officer, from all sources, for the year ending on the preceding thirty-first day of December ; and said report shall be made out in detail, as stated on the books of said company ; and it shall be the duty of the said company, on or before the first day of March next succeeding the day on which the said report is hereby required to be made, to pay to the Treasurer of this State the amount of the State tax so levied on the said gross receipts of the said company as aforesaid.

Fail or neglect SEC. 152. If any such President, Treasurer or other financial officer shall fail or neglect to perform the duties required of him by the preceding sections, for the space of thirty days after it shall be his duty so to do, said President, Treasurer or financial officer so failing or neglecting, shall forfeit and pay to the State of Maryland the sum of five hundred dollars, to be recovered by action of debt in the name of the State, against such President, Treasurer or officer, in any court of this State having jurisdiction ; and if any such President, Treasurer or financial officer shall fail and neglect to make and render the report